

Air cleaners may qualify for the pollution control exemption if their primary purpose is to eliminate, prevent or reduce air pollution. See Section 130.335. (This is a GIL.)

July 26, 1999

Dear Mr. Xxxxx:

This General Information Letter, issued pursuant to 2 Ill. Adm. Code 1200 (see enclosed), is in response to your letter dated June 7, 1999, received by us on June 23, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 (b) and (c).

In your letter you have stated and made inquiry as follows:

Enclosed is literature regarding the NAME1 Electronic Air Cleaner which is a product that we are selling & promoting. It is our understanding that this device qualifies as a pollution control device as defined in Article 2 of the Retailers Occupation Tax, and is therefore exempt from state sales tax.

Similar items that we carry are the NAME2 Electronic Air Cleaners, NAME3 Electronic Air Cleaners and NAME4 Air Cleaners. In each of these cases, you have ruled that the air cleaners are exempt from state sales tax.

Please send us your ruling on the NAME1 Electronic Air Cleaner as we are a wholesale distributor and charge state sales tax.

Thank you for your cooperation. Please call me at #### if you have any questions or require further information.

Please be advised that any system, method, construction, device or appliance appurtenant thereto sold or used or intended for the primary purpose of eliminating, preventing or reducing air pollution qualifies for the pollution control facilities exemption. See 86 Ill. Adm. Code 130.335, enclosed.

So long as the primary purpose of such air cleaners is the removal of pollutants from the air, they can qualify for the exemption afforded pollution control facilities. In order for the sale of these air cleaners to be exempt

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from sales tax, the seller must obtain a signed statement from the purchaser that the air cleaner will be used primarily as a pollution control facility

I hope that this information is helpful. If you have further questions, please feel free to contact the Department's Taxpayer Information Division at (217) 782-3336, or visit the Department's web site at <http://www.revenue.state.il.us>.

Very truly yours,

Jerilynn Troxell Gorden
Senior Counsel
Sales and Excise Tax

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